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Recent developments in commercial banking policy. (St. Louis, Mo.: First National Bank. 1922. Pp. 8.)

The statist. Annual British banking section. (London: "The Statist," 51 Cannon St., E. C. 4. 1922. 1s.)

Thirty-fifth annual convention of the Michigan Bankers' Association, 1921. (Detroit: Mich. Bankers' Assoc. 1922. Pp. 139.)

Public Finance, Taxation, and Tariff

NEW BOOKS

BERNHARDT, J. *The Tariff Commission.* Institute for Government Research, monograph no. 5. (New York: Appleton. 1922. Pp. 71.)

Contains chapters on the history, activities and organization of the Commission. In the appendix are a list of publications and a bibliography.

BOCQUET, L. *L'impôt sur le revenu, cédulaire et général.* Second edition. (Paris: L. Tenin. 1921. Pp. viii, 748.)

BODIN, P. *Les nouveaux impôts ont-ils fait faillite?* (Paris: Plon-Nourrit et Cie. 1922. Pp. 127. 4.50 fr.)

BUCK, A. E. *Budget making: a handbook on the forms and procedure of budget making with special reference to states.* (New York: Appleton. 1921. Pp. 234. \$3.)

The titles of the twelve chapters are as follows: The budget and its relation to government work; Budget-making authorities and their staff agencies; Character of the information required in budget making; Classification of the budget information; The estimate forms; Preparing the estimates and gathering other budget information; Reviewing and revising the estimates; The form and contents of the budget; Appropriation, revenue, and borrowing measures; Legislative consideration and action on the budget; Business standards and methods needed in carrying out the budget; Administrative organization and the budget.

CASSIN, R. *Le régime fiscal et juridique des titres nominatifs d'après les lois des 25 et 31 juillet 1920.* (Paris: Rousseau. 1922. Pp. 40.)

DEWEY, D. R. *Financial history of the United States.* Eighth edition. (New York: Longmans. 1922. Pp. 567. \$2.50.)

This new edition contains an additional chapter relating to the financing of the United States during the Great War. It brings the narrative through 1921.

EASTMAN, F. M. *A cumulative supplement to Eastman on taxation in Pennsylvania, containing all laws enacted from the publication of said work to the first day of July, 1921.* (Newark, N. J.: Soney & Sage Co. 1922. Pp. xxx, 1101-1643.)

FISK, H. E. *French public finance in the Great War and today.* (New York: Bankers Trust Co. 1922. Pp. 363.)

A careful and intensive study covering the period 1873-1922. Contains chapters on The cost of the Great War, How France financed the war, Post-war finance, The credit structure, The indemnity or war-fine of 1871, The budget, National expenditures and revenues, The national

debt, History of the Bank of France, Crédit Foncier de France, Agricultural and popular banks, and Savings banks. There is a bibliographical list of eight pages in the appendix.

FLINIAUX, A. *Quelques précisions sur les dettes des Etats-Unis envers la France ou des Français pendant la guerre de l'Indépendance et sur leur remboursement.* (Toulouse: Author. 1922. Pp. 16.)

FOWLER, C. N. *The fundamental defects of the federal reserve system and the necessary remedy.* (Washington: Hamilton Book Co. 1922. Pp. 88. \$2.)

FRASIER, G. W. *Control of city school finances.* (Milwaukee, Wis.: Bruce Pub. Co. 1922. Pp. 132. \$1.25.)

JÈZE, G. *Cours de science des finances et de législation financière.* Sixth edition. (Paris: Giard. 1922. 20 fr.)

KOBAYASHI, U. *War and armament loans of Japan.* Publications of the Carnegie Endowment for International Peace. (New York: Oxford Univ. Press. 1922. Pp. xv, 221. \$2.25.)

LABADIÉ, J. *Si j'étais ministre des finances (La politique de nouvel argent).* (Paris: Bernard Grasset. 1922. Pp. 274. 6.75 fr.)

LANDRY, A. *La politique française des réparations devant l'opinion mondiale.* (Paris: Revue de France. 1922. Pp. 24.)

LI, C. S. *Central and local finance in China.* Columbia University studies in history, economics and public law, vol. XCIX, no. 2. (New York: Longmans, Green. 1922. Pp. 187.)

MOUNTSIER, R. *Our eleven billion dollars—Europe's debt to the United States.* (New York: Thomas Seltzer. 1922.)

NICHOLS, P. *Taxation in Massachusetts: a treatise on the assessment and collection of taxes, excises and special assessments under the laws of the Commonwealth of Massachusetts.* Second edition. (Boston: Financial Pub. Co. 1922. Pp. liv, 821.)

PORTER, K. H. *County and township government in the United States.* (New York: Macmillan. 1922. Pp. xiii, 362.)

Chapter 11 is entitled "The finance officers"; chapter 12, "Local charities and public health"; and chapter 14, "Roads and highways."

REED, H. L. *Development of the federal reserve policy.* (Boston: Houghton Mifflin. 1922. Pp. vi, 352. \$3.50.)

ROGER, F. *La réforme du régime foncier en France.* (Paris: Godde. 1922. Pp. 256. 10 fr.)

THÉRY, E. *Conséquences économiques de la guerre pour la France.* (Paris: Belin. 1922. Pp. 350. 7 fr.)

America's synthetic chemical and medicinal industry—"The way of progress." The debate in the United States Senate on the Bursum amendment to the Tariff bill H.R. 7456. (New York: Synthetic Organic Chemical Manufacturers Assoc., 1 Madison Sq. 1922. Pp. 32.)

La dette publique de la Russie. (Paris: Lib. Payot. 1922. 12 fr.)

Contains essays by Raffalovich, Apostol, Micheslon, Bernatzky, and Novitsky.

Estate tax. Regulations 63 (1922 edition) under the Revenue act of 1921. (Washington: Supt. Docs. 1922. 10c.)

Experiences of cities with exemption of new construction from taxation. (New York: State Bureau of Municipal Information of the N. Y. State Conference of Mayors. 1922. Pp. 4.)

Regulations 55 (1922 edition) relating to stamp taxes on documents. (Washington: Internal Revenue, Treasury Dept. 1922. 5c.)

Tax exemptions on real estate, an increasing menace. (White Plains, N. Y.: Westchester County Chamber of Commerce. 1922. Pp. vi, 99.)

Population and Migration

NEW BOOKS

CARR-SAUNDERS, A. M. *The population problem; a study in human evolution.* (New York: Oxford Univ. Press. 1922. Pp. 516. \$7.)

DIXON, R. B. *The racial history of man.* (New York: Scribner's. 1922.)

ORTH, S. P. *Our foreigners: a chronicle of Americans in the making.* (New Haven: Yale Univ. Press. 1921. Pp. ix, 255.)

Fourteenth census of the United States, 1920. Vol. III, *Composition and characteristics of the population by states.* (Washington: Supt. Docs. 1922. \$2.50.)

Social Problems and Reforms

NEW BOOKS

ABEL, M. H. *Successful family life on the moderate income: its foundation in a fair start; the man's earnings; the woman's contribution; the coöperation of the community.* (Philadelphia: Lippincott. 1921. Pp. xii, 247. \$2.)

In twenty short chapters Mrs. Abel has presented her views on successful family life. A large share of attention is devoted to financial problems, but brief consideration is given to such topics as efficiency in housework, child training, family advancement, and "the satisfactions of life." One of the most interesting chapters is entitled "The housewife's contribution through housework." This is a clever defense of the home as an economical producing unit. Since Mrs. Abel sees in the housewife an efficient combination of comptroller, purchasing agent, superintendent, laborer, teacher, and entertainer, quite naturally she insists that such a position demands thorough training.

It is probably not unjust to say that few, if any, new facts are presented in this book, and that few new views are advanced. The tone of the work is homiletic rather than scientific. But right here lies the value of the essay: it is sincere, persuasive, and sane. In diction and in point of view it is adapted to the man or woman in the moderate income class. It is full of practical ideas on family finance. Perhaps the highest compliment the reviewer can pay Mrs. Abel is to confess his intention of trying out two of her specific suggestions.

Yet the reader of this book can hardly fail to discover that many vital points in successful family life have been ignored. One looks in vain